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a side wall formed on a side surface of said gate electrode so as to be covered behind a visor portion of said gate electrode as seen in plan view; and

an interlayer insulation film covering said gate electrode and being in contact with said side wall,

wherein said sidewall is formed of at least two insulation films, and each of said insulation films contacts both interlayer insulation film and said gate electrode.

- 2. (Twice Amended) A semiconductor device comprising:
- a semiconductor substrate;
- a gate insulation film formed on said semiconductor substrate;
- a gate electrode formed on said gate insulation film and having a portion increasing upward in the length along a gate length direction, said gate electrode further having a visor portion;

a side wall formed on a side surface of said gate electrode so as to be covered behind a visor portion of said gate electrode as seen in plan view;

an interlayer insulation film covering said gate electrode; and

a contact formed in said interlayer insulation film and being in contact with said side wall,

wherein said sidewall is formed of at least two insulation films, and each of said insulation films contacts both said interlayer insulation film and said gate electrode.

- 3. (Twice Amended) A semiconductor device comprising:
- a semiconductor substrate;
- a gate insulation film formed on said semiconductor substrate;

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a gate electrode formed on said gate insulation film and having a portion increasing upward in the length along a gate length direction, said gate electrode further having a visor portion; and

a side wall formed on a side surface of said gate electrode so as to be covered behind a visor portion of said gate electrode as seen in plan view, said side wall being formed of a lamination of at least two insulation films having different etching properties, each of said insulation films contacts both said interlayer insulation film and said gate electrode.

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- 11. (Twice Amended) The semiconductor device according to claim 4, wherein said side wall is formed on both a side surface of said upper part and a side surface of said lower part.
- 12. (Twice Amended) The semiconductor device according to claim 5, wherein said side wall is formed on both a side surface of said upper part and a side surface of said lower part.
- 13. (Twice Amended) The semiconductor device according to claim 6, wherein said side wall is formed on both a side surface of said upper part and a side surface of said lower part.

Please add new claims 21-23, reading as follows:

--21. A semiconductor device comprising:

a semiconductor substrate;

a gate insulation film formed on said semiconductor substrate;

a gate electrode formed on said gate insulation film and having a portion increasing approach in the length along a gate length direction, said gate electrode further having a visor portion;

a side wall formed on a side surface of said gate electrode so as to be covered behind a visor portion of said gate electrode as seen in plan view; and

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an interlayer insulation film covering said gate electrofile and being in contact with said side wall,

wherein said sidewalls are formed of at least two insulation films and said insulation films contact each other.

- 22. A semiconductor device comprising:
- a semiconductor substrate;
- a gate insulation film formed on said semiconductor substrate;
- a gate electrode formed on said gate insulation film and having a portion increasing upward in the length along a gate length direction, said gate electrode further having a visor portion;

a side wall formed on a side surface of said gate electrode so as to be covered behind a visor portion of said gate electrode as seen in plan view;

an interlayer insulation film covering said gate electrode; and

a contact formed in said interlayer insulation film and being in contact with said side wall,

wherein said sidewalls are formed of at least two insulation films and said insulation films contact each other.

- 23. A semiconductof device comprising:
- a semiconductor substrate;
- a gate insulation film formed on said semiconductor substrate;

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